

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 4490  
(Rev. 2-2005)

In the 7TH CIRCUIT COURT Court  
for the FORFEITURE

**In the Matter of:**

SECURITIES EXCHANGE AND COMMISSION  
vs.  
KAY X YANG  
XAPPHIRE LLC  
CHAO YANG



Docket Number

2:22-CV-0450

Kind of Proceeding

FORFEITURE

**Taxpayer's Identifying Number:**

Social Security Number

Employer Identification Number

D-U-N-S 065500396

The undersigned officer of the Internal Revenue Service, a duly authorized agent of the United States in this behalf, being duly sworn, deposes and says that:

1. SECURITIES EXCHANGE AND COMMISSION is justly and truly indebted to the United States in the amount of \$16,500,000 with interest and penalty as shown below.
2. This debt is for taxes due under the Internal Revenue laws of the United States as follows:

Kind of Tax and Period	Unpaid Assessed Balance (dollars)	Accrued Interest (dollars)	Accrued Late Payment Penalty (dollars)	Total	Date Tax Lien Arose
CAPITAL GAIN	\$16,500,000			\$16,500,000	04/13/2022

3. No part of this debt has been paid, and it is now due and payable to the United States Treasury at the Office of Internal Revenue Service;
4. Except for the statutory tax liens that arose on the above dates, the United States does not hold, to the deponent's knowledge or belief, any security for this debt;
5. No note or other negotiable instrument has been received for this debt or any part of it, nor has any judgment been rendered with respect to this debt; and
6. This debt has priority and must be paid in full in advance of distribution to creditors to the extent provided by law: See 31 U.S.C. Section 3713(a). Any executor, administrator, or other person who fails to pay the claims of the United States in accordance with its priority may become personally liable for this debt under 31 U.S.C. Section 3713(b).

(Notarize or witness if court requires)

**Subscribed and Sworn to Before Me On**

Signature <i>Kay X Yang</i>		
Title	ID Number	Telephone Number
Accommodating Party	289862073	7256663370
Address Post Office Box 217 Mequon, Wisconsin 53092		

September 20<sup>th</sup> 2022  
Month Day Year  
*Tiffani Yang*  
NOTARY PUBLIC  
STATE OF WISCONSIN

Part 3 - For fiduciary (or Court if Part 1 is sent to Fiduciary)

Form 4490 (Rev. 2-2005) Cat. No. 41704T